

NEW ORLEANS JAZZ CENTENNIAL CELEBRATION, INC.
Metairie, Louisiana

FINANCIAL STATEMENTS AND ACCOUNTANT'S REPORT

June 30, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/5/03

TABLE OF CONTENTS

	Page
1. Accountant's Compilation Report	2
2. Financial Statements	
Statement of Assets, Liabilities, and Fund Balance.....	3
Statements of Revenues, Expenses, and Changes in Fund Balance.....	4
3. Independent Accountant's Report on Applying Agreed-Upon Procedures	5
4. Louisiana Attestation Questionnaire	8

Donna Marshall CPA, L.L.C.

Hollycrest Plaza & 600 N. Hwy 190 - Ste. 204

Covington, LA 70433

1-(985)-867-8846 Fax 1-(985)-867-8814

December 27, 2002

To the Board of Directors
New Orleans Jazz Centennial Celebration, Inc.
Metairie, Louisiana

I have compiled, from information you provided, the annual sworn general purpose financial statements for the New Orleans Jazz Centennial Celebration, Inc. as of and for the year ended June 30, 2002, as required by Louisiana Revised Statute 24:513. The sworn annual general-purpose financial statements have been compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Donna Marshall, CPA

Donna Marshall, CPA
Covington, Louisiana

**NEW ORLEANS JAZZ CENTENNIAL CELEBRATION
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
JUNE 30, 2002**

Assets

Current Assets	
NOJCC	\$ 14,851
Walk of Fame	24,525
Fiscal Agent	<u>13,379</u>
Total Current Assets	<u>52,755</u>
 Total Assets	 <u><u>\$ 52,755</u></u>

Liabilities and Fund Balance

Fund Balance	
Unrestricted Fund Balance	\$ 46,540
Net Income	<u>6,215</u>
Total Fund Balance	<u>52,755</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 52,755</u></u>

**NEW ORLEANS JAZZ CENTENNIAL CELEBRATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2002**

Revenues	
Contributions and Gifts	\$ 47,750
Earned Income	22,493
Grants	45,325
Other Income	600
Study	8,000
Transfer	7,241
Miscellaneous Income	8,900
Total Revenues	<u>140,309</u>
Cost of Goods Sold	
Materials	<u>200</u>
Total Cost of Goods Sold	<u>200</u>
Gross Profit	140,109
Expenses	
NOJCC	5,000
Accounting	1,225
Advertising	161
Artist Fees	31,920
Bank Service Fees	64
Donations	375
Entertainment	43
Lodging	550
Membership Fees	100
Miscellaneous	600
Postage & Delivery	325
Printing & Reproduction	989
Production	185
Professional Service Fees	17,177
Promotion	4,908
Rent	1,680
Repairs	85
Research	31,442
Staff	24,164
Supplies	2,093
Taxes	9,090
Technical Service Fees	170
Telephone	1,656
Total Expenses	<u>134,002</u>
Other Income and Expenses	
Interest Income	<u>108</u>
Total Other Income	<u>108</u>
Net Income	<u><u>\$ 6,215</u></u>

Donna Marshall CPA, L.L.C.

Hollycrest Plaza & 600 N. Hwy 190 - Ste. 204

Covington, LA 70433

1-(985)-867-8846 Fax 1-(985)-867-8814

**Independent Accountant's Report
On Applying Agreed-Upon Procedures**

To the Board of Directors
New Orleans Jazz Centennial Celebration, Inc.
Metairie, Louisiana

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the Management of New Orleans Jazz Centennial Celebration, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about New Orleans Jazz Centennial Celebration, Inc.'s compliance with certain laws and regulations during the year ending June 30, 2002 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State and Local Awards

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Grant/Grant Year	Program	Amount
Jefferson Decentralized 2002	Children's Castle Series	4,300
Jefferson Decentralized 2001	Children's Castle Series	750
Community Arts Grant 2001	Community Arts Grant	0
New Orleans Jazz Commission	French Quarter Fest 2002	1,900
La. Endowment for the Humanities	Armstrong Exhibit Brochure	2,539
La. Stadium & Exposition District	Walk of Fame	0
La. Stadium & Exposition District	Grammy Hall of Fame	<u>7,424</u>
Total Grant Expenditures		<u>16,913</u>

2. For each federal, state and local award, randomly select six disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected, and:

- a) trace the disbursements to the supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the disbursements and found that payment was for the proper amount and made to the correct payee.

- b) determine if the disbursements were properly coded to the correct fund and general ledger account;

I examined the selected disbursements and found they were properly coded to the correct general ledger account.

- c) determine if the disbursements received approval from proper authorities;

For the past six years, Jason Patterson, Program Director, has been the only employee of the New Orleans Jazz Centennial Celebration, Inc. with check-signing authority. Accordingly, he made all disbursements without approval from any other individual.

- d) For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements comply with the grant agreement relating to activities allowed or unallowed, eligibility, and reporting;

I reviewed all grant agreements for program requirements. Based on the information in the grant agreements, all requirements were met.

- 3. For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

I reviewed the programs that have been closed out, and examined the close-out report, where required. No discrepancies were found.

Meetings

- 4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

I examined supporting documentation noting that an advertisement was placed in the local newspaper giving notice of the upcoming Board of Director's meeting.

Comprehensive Budget

- 5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

I examined supporting documentation noting the purpose and duration for grants > \$5,000 was provided.

Prior Comments and Recommendations

6. Review any prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

All prior year recommendations have been met and resolved during the current fiscal year.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of any opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of New Orleans Jazz Centennial Celebration, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Donna Marshall, CPA

Donna Marshall
Certified Public Accountant

December 27, 2002

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)
December 27, 2002

Donna Marshall CPA, LLC

In connection with your compilation of our financial statements as of June 30, 2002 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of December 27, 2002.

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☒ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☐ No ☒

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐

FROM : HMH/MARSHALL, CPA
02/27/2003 17:05 5048585250

PHONE NO. : 8678580

Feb. 28 2003 10:41AM P3

FROM : AMERICORPS

PHONE NO. : 504 5815306

FEB. 27 2003 03:36PM P2

02/27/2003 13:17 5048585250

LA MUSIC COMMISSION

PAGE 00

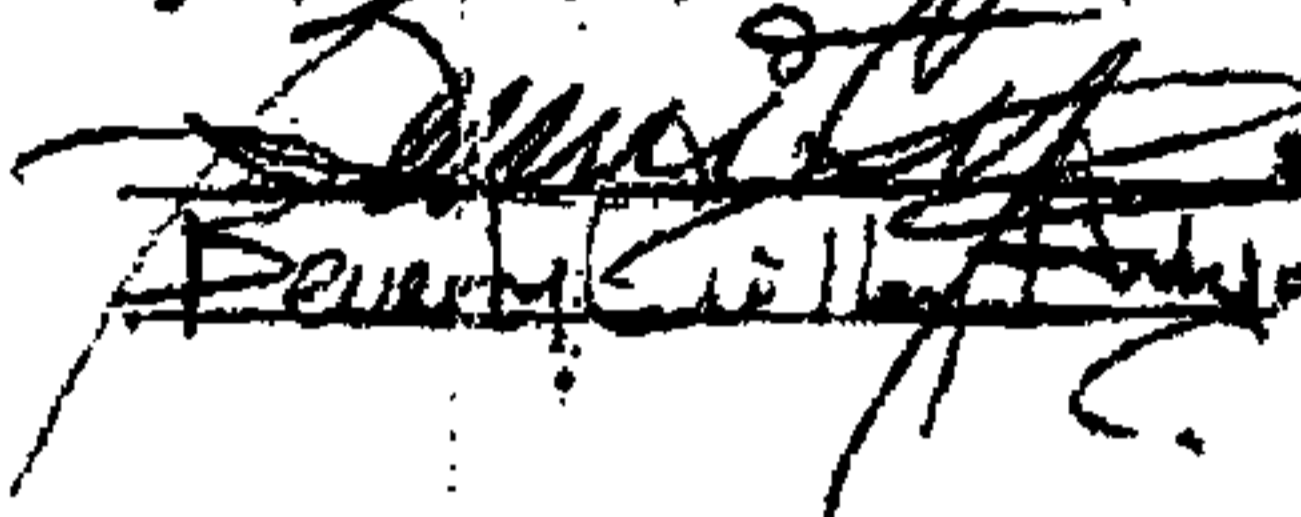
FROM : HMH/MARSHALL, CPA

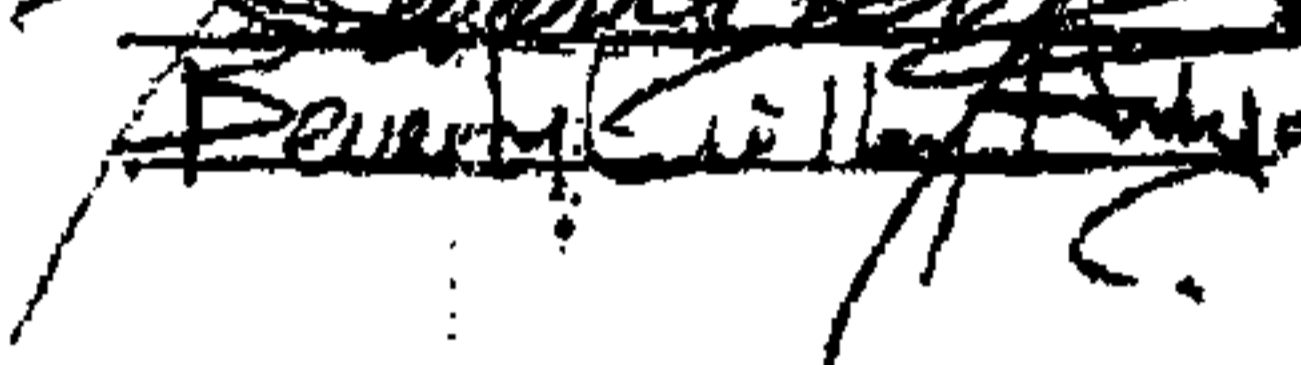
PHONE NO. : 8678580

Feb. 19 2003 05:24PM P3

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.



Secretary Date 2-28-03


President Date 2-28-03

**New Orleans Jazz Centennial Celebration
Board of Directors
June 30, 2002**

Beverly Guillory Andry
President
4015 Uolla
New Orleans, LA 70119

Nancy O'Connell
1536 Nashville
New Orleans, LA 70115

Charles E. Siler
Vice President
Louisiana State Museum
P. O. Box 2448
New Orleans, LA 70176-2448

Arthur Pulitzer
201 Northline
Metairie, LA 70005

Bernie Cyrus
Secretary
Louisiana Music Commission
P. O. Box 19031
New Orleans, LA 70179-0031

Jerry Brock
1218 Barracks Street
New Orleans, LA 70116

Shea Dixon
800 Amethyst
New Orleans, LA 70124

Larry Calvin
232 Ferethorn Dr.
Gretna, LA 70056

Judge Alan Green
24th Judicial District Court
Grenta, LA 70053

Renny Termonia
48 West Park Pl.
New Orleans, LA 70124

Brian Kern
Kern Studios
233 Newton Street
New Orleans, LA 70114

Jason Patterson
Program Director
628 Frenchman
New Orleans, LA 70116